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for three years is to be taken as the base. This tax he estimates will yield upwards of 18,250,000 m. But this is not enough to replace the surtax that is now being collected which amounts to 32,600,000 m.

This interesting proposal is supported by many arguments and illustrations that make the pamphlet seem very convincing.

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#### NEW BOOKS

- ANDLER, M. *Die Städteschulden in Frankreich und Preussen und ihre volkswirtschaftliche Bedeutung.* Tübinger staatswissenschaftliche Abhandlungen, No. 22. (Stuttgart: Enke. 1911. 6.80 m.)
- BAROZZI, P. *La municipalizzazione dei pubblici seroizi, con tabelle dimostrative degli utili o perdite nei vari servizi municipalizzati in 90 comuni d'Italia.* (Novara: G. Cantone. 1911. Pp. 142. 3 l.)
- BEATY, C. *A practical guide to the death duties and to the preparation of death duties accounts.* Third edition, revised and enlarged. (London: Effingham Wilson. 1911. Pp. xii, 214. 4s.)
- DE BRUN, A. *La contabilità dello Stato. Manuale di storia, letteratura, dottrina e pratica della gestione e del movimento del pubblico denaro.* (1911. Pp. 1188. 12 l.)
- CANNAN, E. *The history of local rates in England in relation to the proper distribution of the burden of taxation.* Second edition, enlarged. (London: King. 1912. Pp. xiv, 209. 3s. 6d.)  
To be reviewed.
- DI CARLO, C. R. *Una prossima rivoluzione di tutte le imposte in tutti gli Stati.* (Torino. 1911.)
- DASSLER, C. F. W. *A treatise on the law of taxation, including tax titles and special assessments in the state of Kansas.* (Kansas City: Vernon Law Book Co. 1911. Pp. xxxi, 614.)
- VON DOMBOIS, A. *Der Kursstand der deutschen Staatsanleihen mit einem Rückblick auf die Entwicklung des Schuldenwesens in Preussen und im Reiche.* (Hannover: Helwing. 1911. Pp. 84. 2 m.)
- GAUDART, E. *Le régime financier des colonies françaises. Décret du 20 novembre 1882. Texte mis à jour et annoté des circulaires du ministère des colonies et du ministère des finances.* (Paris: Berger-Levrault. Pp. xxxi, 387. 3.50 fr.)
- GEORGS, N. *Ueber Getreidezölle, Identitätsnachweis, Einfuhrscheine und Teuerung.* (Dessau: C. Dünnhaupt. 1911. Pp. 38. 0.50 m.)
- GERLACH, O. *Die Reichsfinanzreform von 1909, ihr finanzieller Er-*

- folg und ihre Belastungen.* (Berlin: Vereinig. der Steuer- und Wirtschaftsreformer. 1911. Pp. 47. 0.75 m.)
- GRAZIANI, A. *Instituzioni di scienza delle finanze.* (Milan: Fratelli Bocca. 1911. Pp. xvii, 785.)
- In this second edition, printed after a lapse of fourteen years, is seen the influence of recent change in theory.
- GREEN, J. L. *Agriculture and tariff reform.* (London: Rural World Pub. Co. 1s.)
- GUILHOT, L. H. *Manuel de droit fiscal, droits d'enregistrement, de timbre, d'hypothèques, droits de succession, taxes dues par les sociétés.* Third edition, revised and brought down to date. (Paris: Marche et Godde. 10 fr.)
- GUTHRIE, C. B. *Tariff economics as applied to the tariff index.* (St. Louis: C. P. Curran Printing Co. 1912. Pp. 7.)
- HABELSBERGER, W. *Das ungarische und das oesterreichische Personaleinkommensteuergesetz.* (Graz: Leuschner & Lubensky. 1911. Pp. vii, 96. 3.50 m.)
- HECKEL, M. *Lehrbuch der Finanzwissenschaft.* Two volumes. (Leipzig: Hirschfeld. 1911. Pp. xvii, 540. 12 m.)
- HEIDBORN, A. *Les finances Ottomanes.* (Vienna: C. W. Stern. 1912. Pp. 296.)
- HERRMANN, A. *Hauseigentümer und Steuerreform in Elsass-Lothringen.* (Strassburg: K. J. Trübner. 1911. Pp. v, 30. 0.75 m.)
- HIRSCH, M. *Land values taxation in practice.* (London: Land Values Pub. Dept. 1912.)
- JEZE, G. *Cours élémentaire de science, des finances et de législation financière française.* Fifth edition, revised and enlarged. (Paris: Giard & Brière. 12.50 fr.)
- KOCH, E. *Die städtische Wasserleitung und Abwässerbeseitigung volkswirtschaftlich sowie finanzpolitisch beleuchtet.* (Jena: Fischer. 1911. Pp. x, 122. 3.50 m.)
- LANDAU, H. *Das Budgetrecht in Russland.* (Berlin: O. Häring. 1912. Pp. ix, 298. 8 m.)
- DE LANNOY, A. *Encyclopédie de la finance ou quinze années de vie financière, de 1896 à 1910.* (Bruxelles: Imprimerie de l'Actualité Financière. 1911. Pp. 349. 10 fr.)
- LAUFER, F. *Die deutschen Einkommensteuertarife unter Berücksichtigung der englischen income tax.* (Jena: Fischer. 1911. Pp. vii, 88. 2.50 m.)
- LAWSON, W. R. *Modern wars and war taxes.* (London: Blackwood. Pp. 454. 6s.)
- LEUCKART VON WEISSDORF, H. *Entwicklung und Ergebnisse der*

*Wertzuwachsbesteuerung im Königreich Sachsen.* (Leipzig: Röder & Schunke. 1911.)

LISSNER, J. *Zur Wertzollfrage.* (Leipzig: A. Deichert. 1911. Pp. 108. 2.50 m.)

To be reviewed.

LOBE, E. *Das deutsche Zollstrafrecht.* Fourth edition. (Tübingen: J. C. B. Mohr. 1912. Pp. viii, 351. 8.50 m.)

MOYE, M. *Précis élémentaire de législation financière à l'usage des étudiants des facultés de droit.* Fourth edition, revised and brought down to date. (Paris: Larose & Tenin. 6.75 fr.)

MURRAY, A. and CARTER, R. N. *Guide to income-tax practice.* Sixth edition. (London: Gee & Co. 1911. Pp. xxix, 545. 15s.)

Controversial matter is left untouched. The super-tax is fully examined.

NIELSEN, A. *Die Entstehung der deutschen Kameralwissenschaft im 17. Jahrhundert.* (Jena: Fischer. 1911. 3.50 m.)

O'REILLY, T. E. *The imperial tariff for 1912.* (London: King. 1912. 4s. 6d.)

Contains laws and regulations of the importing and warehousing as well as of export of all kinds of merchandise.

OTT, F. *Die Steuer vom Grunderwerb.* (Tübingen: J. C. B. Mohr. 1911. Pp. ix, 282. 7 m.)

PERRENS, F. *La revision douanière du 30 mars 1910.* (Bordeaux: Imprimerie Moderne. 1911.)

PRATO, G. *Le dogane interne nel secolo XX. Il mercantilismo municipale.* (Turin: Soc. Tip. Ed. Nazionale. 1911. Pp. 58. 2 l.)

REINHARD, O. *Die Grundentlastung in Württemberg.* (Berlin: Deutscherverein f. Versicherungswis. Pp. viii, 124. 3.60 m.)

SCHUBART, W. *Die wirtschaftliche Selbstgenügsamkeit Joseph Chamberlains. Ein historischer Entwicklungsversuch.* (Berlin: L. Simion. 1912. Pp. 364. 5 m.)

SCHWARZ, O. *Die Kurse der deutschen Reichs- und Staatsanleihen. Die Ursachen ihres Niederganges und Vorschläge zu ihrer Hebung.* (Berlin: W. Rothschild. 1912. Pp. 55. 3 m.)

SOHLICH, K. *Lehrbuch der Volkswirtschaftslehre, einschliesslich der Hauptpunkte der Finanzpolitik.* (Strelitz: M. Hittenkofer. 1912. Pp. iv, 46. 2.50.)

STIEDA, W. *Die Besteuerung des Tabaks in Ansbach-Bayreuth und Bamberg-Würzburg im 18. Jahrhundert.* Abhandlungen der philologisch-historischen Gesellschaft der Wissenschaften, Vol. XXIX, No. 4. (Leipzig: Teubner. 1911. Pp. 112. 3.60 m.)

- STOORM, R. *Systèmes généraux d'impôts*. Third edition, revised and brought down to date. (Paris: Alcan. Pp. viii, 439. 10 fr.)
- STRAZZULLA, G. *Il sistema tributario delle camere di commercio ed industria in Italia*. (Messine: Tip. Ditta d'Amico. Pp. 33.)
- STRUTZ, G. *Die Neuordnung der direkten Staatssteuern in Preussen*. (Berlin: Heymann. 1912. Pp. 252. 5 m.)
- TILLE, A. *Die Steuerbelastung der Industrie in Reich, Bundesstaat und Gemeinde*. Südwestdeutsche Flugschriften, No. 15. (Saarbrücken: C. Schmidtke. 1911. Pp. 82. 0.50 m.)
- TIVARONI, I. *Compendio di scienza delle finanze*. Second edition. (Bari: Laterza. 1911. Pp. 286. 3.50 l.)
- VITA, A. *Le tasse nella dottrina scientifica*. (Milano: Soc. Ed. Libreria. 1911. Pp. xi, 250. 5 l.)
- Attempts to bring legal and administrative considerations in each class of fees into relation with economic theory.
- VOGEL, K. *Geschichte des Zollwesens der Stadt Freiburg i. Bd. bis zum Ende des 16. Jahrhunderts*. (Berlin: W. Rothschild. 1911. 4 m.)
- VOIGT, A. *Mathematische Theorie des Tarifwesens*. (Jena: Fischer. 1912. Pp. ix, 73. 2 m.)
- To be reviewed.
- WAGNER, N. *Taxation; absolutely just and equitable taxation on the plan of utility or reasonable annual average rental value*. (Denver: Clark Quick-Printing Co. 1911. Pp. 24.)
- WALDTHAUSEN, F. *Der Bremer Vermögensschoss im Rahmen der direkten Besteuerung Bremens im XIX Jahrhundert*. Münchener volkswirtschaftliche Studien, No. 111. (Stuttgart: Cotta. 1911.)
- WILSON, H. *How to keep down the rates*. (London: King. 1911. 1s. 6d.)
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- *The descent and distribution of property of intestates, under the laws of Michigan, with leading features of the inheritance tax law. Compiled to January 1, 1912*. (Detroit: Detroit Trust Co. 1912. Pp. 54.)
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- *Fiscal relations of Great Britain and Ireland. Papers read at the congress of the Royal Economic Society, January 10, 1912*. (London: Royal Economic Society. 1912. Pp. 99. 1s. 6d.)
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- *Reciprocity with Canada*. Publications of the Western Economic Society, Proceedings, Vol. I, Part 1. (Chicago: University of Chicago Press. 1911. Pp. 137.)
- 
- *The revenue law of Louisiana*. (New Orleans: F. F. Hansell & Bro. 1911. Pp. 274. \$3.)

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- La convention de Bruxelles et les importations de sucre raffiné étranger en France.* (Nantes: Biroché. 1911. Pp. 41.)
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- Petit annuaire du contribuable, publié par la fédération nationale pour la défense des contribuables contre le projet d'impôt sur le revenu, 2<sup>e</sup> année 1912.* (Paris: Rivière. 1912. 1 fr.)
- 
- Der deutsche Zolltarif vom 25. 12. 1902 mit den auf den Handelsverträgen beruhenden Bestimmungen.* (Berlin: Mittler & Sohn. 1911. Pp. viii, 169. 2.50 m.)

### Population and Migration

*Bergarbeiterbevölkerung und Fruchtbarkeit. Eine Studie der Bevölkerungsbewegung der deutschen Bergarbeiterbevölkerung.* By HANNES PYSZKA. (Munich: Druck und Verlag von G. Birk. 1911. Pp. 36.)

A study of the vital statistics of the miners and smelters of Germany: the mining and industrial communities of the Empire are divided into four groups, those in which more than half of the population is engaged in mining and industrial occupations, those in which from 30 per cent to 50 per cent are so engaged, a third group with from 20 per cent to 30 per cent in these occupations, and a fourth group made up of the localities in which less than 20 per cent are thus employed.

In Prussia the birth-rate among miners and smelters had increased from 45.2 per thousand in 1882 to 53.4 in 1907, while the birth-rate for the entire population of Prussia had declined from 39.1 per thousand in 1882 to 34.0 in 1907. In those districts in which the miners form the largest proportion of the population the birth-rate during this period was 52.9, while in the districts in which the mining industry did not occupy as large a proportion of the population the birth-rate was but 38.5. It seems to be the highest in those sections in which the largest proportion of Poles is employed. The legitimate birth-rate is considerably higher among the miners than for the rest of the population, while the illegitimate birth-rate is about the same for both groups.

As a result of immigration the proportion in the middle-age groups among the miners is much higher than is the proportion for the total population. The marriage-rate is about the same for the miners as for the rest of the population, but the age at which the marriages occur is considerably younger for the miners. There was not much difference between the death-rates of the